



THE ATTORNEY GENERAL OF TEXAS

AUSTIN 11, TEXAS

PRICE DANIEL
ATTORNEY GENERAL

July 31, 1947

Hon. Ralph R. Rash
County Attorney
Hopkins County
Sulphur Springs, Texas

Opinion No. V-323

Re: Authority of Supervisors
of Levee Improvement Dis-
trict to remit penalty
and interest on delinquent
taxes due the District

Dear Sir:

You have requested an opinion from this Department as to whether or not the Supervisors of a Levee Improvement District may by resolution remit the payment of penalty and interest on delinquent taxes due the district.

Levee Improvement Districts may be organized as provided in Title 126, Chapter Six, R.C.S., which Chapter was enacted in pursuance to the Constitutional grant of authority to the Legislature. Article XVI, Section 59 and Article III, Section 52 of the Constitution of the State of Texas. These Districts are governmental agencies, bodies politic and corporate, with such powers of government as are conferred by the Constitution and statutes.

The duties of the Supervisors of a Levee Improvement District are not enumerated in any one provision but may be found in numerous Articles of Chapter Six. We have carefully examined all these Articles and find no provision which authorizes the Supervisors to remit penalties and interest on delinquent taxes. It is well settled that "statutes which prescribe and limit the exercise of official duty are strictly construed in respect of the powers conferred and the manner of their exercise, and such powers are not to be enlarged by construction". 34 Tex. Jur. 443. "The officer must look to the act by which his office is created and its duties are defined to ascertain the extent of his powers and the line of his duties; and he is not at liberty to transcend the former or vary the prescribed mode of performance of the latter." Bryan v. Sundberg, 5 Tex. 418, 424.

You are therefore advised that the Supervisors of a Levee Improvement District do not have the authority

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to remit by resolution or otherwise the penalties and interest on delinquent taxes due the District.

SUMMARY

The Supervisors of a Levee Improvement District do not have the authority to remit the penalties and interest on delinquent taxes due the Levee Improvement District.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By *Marietta Creel*
Mrs. Marietta Creel
Assistant

MC/lh

APPROVED:

Joe R. Greenhill

ACTING ATTORNEY GENERAL